

# **Exhibit 23**

**LBKG 2016-01-29 nr 117**

**Kildeskatteloven**

**§ 55 a**

Skatteministeren kan, når praktiske hensyn i særlig grad taler derfor, bestemme, at der skal gælde afvigelser fra reglerne i § 41, stk. 1, 2. pkt., og §§ 48-55.

**LBKG 2016-01-29 no 117**

**Withholding Tax Law**

**§ 55 a**

The Minister of Taxation may, when practical considerations are particularly clear, decide that deviations from the rules in § 41, paragraph 1, 2<sup>nd</sup> sentence, and §§ 48-55 are necessary.